

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

[illegible]

CERTIFICATION OF SERVICE

I, Eric L. Frank, hereby certify that, if the Chapter 13 Plan of the Debtors was not served upon the persons below by electronic means pursuant to L.B.R. 5005 and Paragraphs 2.c. of this Court's Standing Order dated April 1, 2003, as amended, I served a copy of same by first class mail, postage prepaid, on the date below on the persons set forth below:

Frederic J. Baker, Assistant U.S. Trustee
833 Chestnut Street
Suite 500
Philadelphia, PA 19107

Mitsubishi Motors Credit of America
P.O. BOX 894236
Los Angeles, CA 90189-4236

Internal Revenue Service
Attn: Special Procedures
P.O. Box 12051
Philadelphia, PA 19105

Date: January 4, 2005

/s/ Eric L. Frank
Eric L. Frank
DiDonato and Winterhalter, P.C.
1818 Market Street
Suite 3520
Philadelphia, PA 19103
Tele: (215) 564-1840
Fax: (215) 564-5597